

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	)	
	)	
Kazuo TAGAWA et al.	)	Group Art Unit: 1797
	)	
Application No.: 10/566,494	)	Examiner: VASISTH, Vishal V.
	)	
Filed: August 29, 2006	)	
	)	Confirmation No.: 5119
For: REFRIGERATING MACHINE OIL	)	
COMPOSITIONS	)	

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**REPLY TO OFFICE ACTION**

In this reply to the Office Action mailed March 12, 2010, Applicant respectfully requests reconsideration of the above-referenced application in view of the following amendments and remarks:

**Amendments to the Claims** are reflected in the listing of claims in this paper.

**Remarks** follow the amendment section of this paper.